

01-126 Board of Tax Appeals

Agency Description

The mission of the Administrative Program of the Board of Tax Appeals is to resolve equitably, fairly, and expeditiously any disputes between the taxpayer and the Department of Revenue authorized by R.S. 47:1401 et seq., effective 1942. The Board of Tax Appeals believes in the State's right to collect all taxes to which it is entitled while at the same time protecting the taxpayer's right to an inexpensive, convenient, and fair judicial determination, all within the confines within the statutory authority.

The Board of Tax Appeals has only one program, Administrative. Therefore the goals of the Board of Tax Appeals are the same as those listed for the Administrative Program in the program description that follows.

The Board of Tax Appeals was created as an independent agency to provide an appeals board for taxpayers.

AGENCY BUDGET SUMMARY

	ACTUAL 2000-2001	ACT 12 2001-2002	EXISTING 2001-2002	CONTINUATION 2002-2003	RECOMMENDED 2002-2003	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$209,438	\$231,435	\$231,435	\$235,997	\$232,444	\$1,009
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	44,264	25,160	31,938	22,265	25,160	(6,778)
Statutory Dedications	0	0	0	2,895	2,895	2,895
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	\$253,702	\$256,595	\$263,373	\$261,157	\$260,499	(\$2,874)
EXPENDITURES & REQUEST:						
Administrative	\$253,702	\$256,595	\$263,373	\$261,157	\$260,499	(\$2,874)
TOTAL EXPENDITURES AND REQUEST	\$253,702	\$256,595	\$263,373	\$261,157	\$260,499	(\$2,874)
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	3	3	3	3	3	0
TOTAL	3	3	3	3	3	0